

(I) 6% PER YEAR FOR A SINGLE PREMIUM IMMEDIATE ANNUITY CONTRACT; AND

(II) 4% PER YEAR FOR ANY OTHER INDIVIDUAL ANNUITY CONTRACT OR PURE ENDOWMENT CONTRACT.

(C) SAME — INDIVIDUAL SINGLE PREMIUM IMMEDIATE ANNUITY CONTRACTS ISSUED ON OR AFTER JULY 1, 1980.

FOR AN INDIVIDUAL SINGLE PREMIUM IMMEDIATE ANNUITY CONTRACT ISSUED ON OR AFTER JULY 1, 1980, THE APPLICABLE TABLE AND INTEREST RATE FOR THE MINIMUM STANDARD FOR THE VALUATION OF THE CONTRACT ARE:

(1) (I) THE 1971 INDIVIDUAL ANNUITY MORTALITY TABLE;

(II) AN INDIVIDUAL ANNUITY MORTALITY TABLE ADOPTED AFTER 1980 BY THE NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS AND APPROVED BY REGULATION OF THE COMMISSIONER FOR USE IN DETERMINING THE MINIMUM STANDARD OF VALUATION FOR THE CONTRACT; OR

(III) A MODIFICATION OF A TABLE SPECIFIED BY SUBITEM (I) OR (II) OF THIS ITEM APPROVED BY THE COMMISSIONER; AND

(2) INTEREST AT 7.5% PER YEAR.

(D) SAME — OTHER INDIVIDUAL CONTRACTS ISSUED ON OR AFTER JULY 1, 1980.

FOR AN INDIVIDUAL ANNUITY CONTRACT OR PURE ENDOWMENT CONTRACT ISSUED ON OR AFTER JULY 1, 1980, OTHER THAN A SINGLE PREMIUM IMMEDIATE ANNUITY CONTRACT, THE APPLICABLE TABLE AND INTEREST RATE FOR THE MINIMUM STANDARD FOR THE VALUATION OF THE CONTRACT ARE:

(1) (I) THE 1971 INDIVIDUAL ANNUITY MORTALITY TABLE;

(II) AN INDIVIDUAL ANNUITY MORTALITY TABLE ADOPTED AFTER 1980 BY THE NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS AND APPROVED BY REGULATION OF THE COMMISSIONER FOR USE IN DETERMINING THE MINIMUM STANDARD OF VALUATION FOR THE CONTRACT; OR

(III) A MODIFICATION OF A TABLE SPECIFIED IN SUBITEM (I) OR (II) OF THIS ITEM APPROVED BY THE COMMISSIONER; AND

(2) INTEREST AT:

(I) 5.5% PER YEAR FOR A SINGLE PREMIUM DEFERRED ANNUITY CONTRACT OR PURE ENDOWMENT CONTRACT; AND

(II) 4.5% PER YEAR FOR ANY OTHER INDIVIDUAL ANNUITY CONTRACT OR PURE ENDOWMENT CONTRACT.

(E) SAME — ANNUITIES AND PURE ENDOWMENTS PURCHASED ON OR BEFORE JUNE 30, 1980 UNDER GROUP ANNUITY CONTRACTS OR PURE ENDOWMENT CONTRACTS.